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# **Test Package for Electronic Filers of Individual Income Tax Returns for Tax Year 2004**

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<b>ATTENTION</b>
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THE SCENARIO PACKAGE, WITH SCRIPTED TEXT, WILL BE PROVIDED ON THEELECTRONIC FILING BULLETIN BOARD.

TO RECEIVE THE PRINTED VERSION OF THIS PUBLICATION NEXT YEAR, YOU MUST COMPLETE THE FORM BELOW:

NAME OF FIRM	
NAME OF CONTACT	
TITLE	
MAILING ADDRESS	
CITY	
STATE	ZIP
SOFTWARE DEVELOPER	
ELECTRONIC RETURN ORIGINATOR	
TRANSMITTER	PREPARER
EFIN	ETIN
TELEPHONE	

SEND TO THE FOLLOWING ADDRESS BEFORE JUNE 1, 2005:

INTERNAL REVENUE SERVICE  
PUBLICATION 1436  
Shelia Rogers-Allen  
SE:W:CAS:SP:IEF:R C4-272 NCFB  
5000 ELLIN ROAD  
LANHAM, MD 20706

## **PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS) TY 2004**

### **WHO MUST FILE?**

The Electronic Program Operations requires that all software developers and transmitters perform the tests in this Test Package before they can be accepted into the electronic filing program for the 2005 (Tax Year 2004) filing season. Anyone who plans to transmit must test and be accepted using asynchronous protocol.

### **WHY TEST?**

The purpose of testing is to ensure, prior to live processing that:

- 1) filers transmit in the correct format and meet the IRS electronic filing specifications;
- 2) returns have few validation or math errors;
- 3) required fields post to the IRS master file; and
- 4) filers understand and are familiar with the mechanics of electronic filing.

### **WHAT IS TESTED?**

The test package for the 2004 Participants Acceptance Testing System (PATS) consists of thirty-seven (38) return scenarios. Each scenario includes the applicable W-2s, W-2Gs, 1099G, 1099-Rs, 1040s, 1040As, and 1040EZs. The test returns include all forms and schedules accepted for electronic filing. Test **8** is the return to be used if you will be participating in the Federal/State electronic filing program. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The scenarios provide the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting the tests. To eliminate the time spent by IRS staff in reviewing your final transmissions, it will be to your advantage to use the phrases and abbreviations appearing in the test package, and enter the data in the same order as it appears in the scenario. You must also transmit the test returns in consecutive ascending SSN order. It is important that you enter the correct Return Type and Source Return Indicator.

**Test Password** - New or revised applicants who will be transmitting to the IRS for PY 2005 will receive an eight-digit alphanumeric test password. This password will be mailed to the applicants. It will be valid at the beginning of PATS, which will begin November 09, 2004. The production Passwords will be mailed out as we have done in the past.

**Please remember to contact your home-processing site if you forget your test password.**

**New Changes in PATS Transmission Sites and Assistance** - Last year you could only transmit to three (3) sites. This year, PATS Test returns will be transmitted to the same sites as all e-file returns. The five sites are: Andover, Austin, Kansas City, Memphis and Philadelphia. You will be able to transmit and received your acknowledgements from these sites.

Last year, there were three sites available for PATS Testing Assistance. However, this year there will be only two sites available for PATS Testing Assistance (Andover and Austin). Memphis will not handle inquiries for PATS Testing this year. All Memphis inquiries will be handled by the tax examiners in Austin. For PATS Testing Assistance, you should continue to call 1-866-255-0654.

#### **SPECIAL NOTES CONCERNING TEST SCENARIOS**

The Answer File can provide only one answer for each scenario line item. Since there may be alternative ways to prepare the return, it may be necessary to discuss your method of preparation with the tax examiner to resolve any mismatches. In each scenario, under the heading "OTHER", information may be present which might help clarify the scenario. Any optional forms mentioned in the test are included in the PATS Answer File. Some W-2s may be non-standard.

Since every conceivable condition cannot be represented in the test scenarios, you may want to test any conditions you feel are appropriate once you have passed the test scenarios provided in the test package. Suggestions for the additional scenarios are welcome and, if accepted, can be added to the Tax Year 2005 package.

Some tests will indicate under the heading "PREPARED BY" that they were prepared by a specific fictitious paid preparer, or that the IRS assisted the taxpayer (non-paid preparer information), or that the taxpayer prepared the return. You must provide for the transmission of Third-Party Paid and Non-Paid Preparer information as specified in the scenarios. Where this information is blank, you are to supply the information that is appropriate for your situation; i.e., as if a preparer in your office(s) had prepared the return. (See Attachment 6 of the File Specifications, Pub. 1346, for more information on Non-Paid and Paid Preparer fields.)

Tests **33** and **34** have Electronic Filing Identification Numbers (EFINs) printed on the top of the first page of the scenario. These are to be used by Electronic Return Originators who wish to test their ability to monitor and assign DCNs on returns collected from other EROs. If you are not a collector, then use your own EFIN in the DCN.

Forms W-2, W-2G, and 1099R contain state wages and withholding. If the test scenario includes a Schedule A, the state withholding is included in the amount given for line 5 of the Schedule A.

#### **WHEN TO TEST**

When you are ready to test, starting November 09, 2004, please call the e-Help desk at the new centralized toll-free number:

1-866-255-0654

They will assign a tax examiner to assist you in successfully completing the tests.

#### **REVIEWING ACK FILES AND CORRECTING TESTS**

You may transmit as many test returns as necessary until you receive no error messages; **however, Test 11 will always be rejected.** This is to provide you with experience in reading the Error Records contained in the Acknowledgement File. Test 11 will be rejected with Error Reject Code 0500. The Primary-SSN (Field 0003) of the Record ID for Form 1040, Page 01, and the Name Control (SEQ 0050) must match the corresponding data in the IRS Master File, and you will not be able to correct it. While you are solving problems, you may transmit only the problem returns until you have no rejects. You may modify tests to include only conditions your software will handle, e.g., if you can transmit only 10 W-2s, then on the test with 20 W-2s, transmit 10, and adjust your figures accordingly. You must inform the tax examiners of any forms you do not intend to file so they will understand why the answers do not agree with the Answer File.

#### **FINAL TRANSMISSION**

Once you receive no rejects, other than Test 11, you will be required to transmit the returns in two separate, same-day transmissions, including the test with the Error Reject Code 0500 rejection. You are required to make two separate transmissions in the same day in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record. Tests 1-19 should be in the first transmission and Tests 20-38 in the second transmission (exclude the on-line test scenarios if not applicable to you).

**REVIEW OF PARTICIPANTS RETURNS FILE (PRF) AGAINST PATS ANSWER FILE**

This transmission (PATS I) will be compared against the **PATS ELF Answer File**. The comparison program checks each byte and prints out the fields that differ. The tax examiner will review the printout and will discuss any problems with you. Some fields will differ and are not considered incorrect, but others **MUST AGREE EXACTLY**. These fields are all SSNs, ATINs, EINs, ITINs, RTNs, account numbers, percentage and date fields, and the entity portion of the 1040 Family and ETD Forms 56, 2350, 2688 4868 and 9465. When these mis-compares are either accepted or corrected, you will pass PATS Testing.

**Remember: The Tax Examiner will not run a "Compare" until there are no reject conditions for the test returns on the ACK file (with the exception of the forced reject of Test 11).**

**COMMUNICATIONS TEST FOR THE e-file SYSTEM**

There are two primary EMS sites: Tennessee Computing Center (TCC), (which hosts Kansas City and Memphis nodes) and Austin Submission Processing Center (AUSC), (which hosts Andover, Austin and Philadelphia nodes). If you are a Software Developer/Transmitter and plan to transmit returns to more than one service center, you are only required to send a transmission to one node (your primary service center). You must then complete an e-file communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in other). A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

If you are a Preparer/Transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) to one EMS site. The communication test must reflect the types of returns you will be filing (i.e. if you will be transmitting all three types of Forms 1040, your test should consist of at least one 1040, 1040A, and 1040EZ). A Preparer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

**A Software Developer who will not transmit need not perform a communications test for the ELF system.**

## **TESTING ON THE ELECTRONIC TRANSMITTED DOCUMENT (ETD) SYSTEM**

The Electronic Transmitted Document, or (ETD) System, processes forms that are not attached to a Form 1040, 1040A, or Form 1040EZ. A separate transmission file (PATS II) should be created for the ETD System using prescribed data from selected scenarios.

The ETD file is composed of thirty-seven (38) intermixed Form 9465, Form 4868, Form 2688, Form 56 and Form 2350.

This transmission will be compared against the **PATS ETD Answer File**. Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions. Test 1-17 should be in the first transmission and 17-33 in the second transmission.

## **COMMUNICATIONS TEST FOR THE ETD SYSTEM**

If you are a Software/Transmitter and plan to transmit returns to more than one center, you may send a transmission to one node at EMS site for your primary service center. You must then complete an ETD communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other) with each EMS site. A Software Developer/Transmitter must pass the communications test with software using the asynchronous (ASC) protocol.

**If you are a Preparer/Transmitter using accepted ETD software and you have passed PATS communications testing for 1040 electronic returns, it will not be necessary for you to do an ETD communications test. A Software Developer, who will "NOT" transmit, need not perform a communications test for the ETD system.**

## **USING YOUR OWN TEST**

When you have been notified that you have passed the PATS test, you may test with data of your own, provided that you are using your TEST password. You must use the word **"TEST"** as the first name of the taxpayer, and you may use any of the SSNs within the test package. DO NOT use any other SSNs.

## **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

You must advise the Service Center of all limitations to your software package at time of first contact, before testing begins. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule.

If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed.

You must do the complete form with all fields included. An acceptable limitation would be the number of field occurrences.

Your software must be able to create a statement if a statement is necessary to complete a form.

Your software must be able to accept different addresses from multiple W-2 Forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions.

You must advise the Service Center of all names you will be using to market your product.

## **ELECTRONIC FILING BULLETIN BOARD SYSTEM**

The Electronic Filing Bulletin System operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

Filers, using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

(859) 292-0137

The communication software should have the following protocol: Full Duplex, No parity, 8 data bits, and 1 stop bit.

For additional information and assistance regarding the bulletin board, contact the bulletin board technical staff at (859) 669-5031.



## **FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)**

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to **all** Software Developer questions related to state testing.

### **CONCURRENT TESTING**

Concurrent Testing allows Software Developers to begin state testing, through any IRS ELF Service Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. The primary service center is defined as the center that supports the state where the Software Developer is physically located. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary service center.

The Software Developer may be required to create specific data from state test scenarios. The state coordinator will have information about specific testing procedures for each state.

### **TECHNICAL ASSISTANCE**

The Software Developer will continue separate federal testing, at the primary EMS site, using the Federal test scenarios until they accept them for federal filing. Procedures in place for Federal Participants Acceptance Testing will not change.

The primary Service Center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data. The state coordinator will work with the Software Developer to resolve all reject conditions on state returns.

The primary IRS will perform limited testing on the state generic and unformatted records. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

The IRS will not perform a "Compare" to look at specific state data. Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

**ELF STATE ASSIGNED TEST SSNS**

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATs). They will be rejected if submitted during live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers. Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 16, 2005.

**New Procedures for forms not in test scenarios** - All the new forms to e-file were not included in the test scenarios. However, if you plan to develop any of these new forms, you may include them in one of the test scenarios. If there are no reject codes related to that particular form(s), this will indicate that you have met the file specification and may file the form(s). Your acceptance notification will include any of the new forms you transmit. After you have completed your PATS testing select a return(s) and attach whatever forms you plan to file that were not already included in the test scenarios. To ensure the form is completed according to our specifications, the money amounts that apply to other forms or schedules in that test scenario must be completed. There will be no compares on these forms.

**Preliminary Answer files** - will be in variable format. It will be posted as a file consisting of all the forms and schedules that are included in each test scenario. All the fields (sequence numbers) with the appropriate values will be in the file. When you have finished developing your test scenarios, your fields and values should be consistent with the field/values on the file.

## HIGHLIGHTS FOR TAX YEAR 2004

### **New Form(s)/Schedule(s)**

Five (5) additional forms and one new record will be accepted for Electronic Filing for Tax Year 2004:

Form 8833 - Treaty-Based Return Position Disclosure under Section 6114  
or 7701(b)  
Form 8886 - Reportable Transaction Disclosure Statement  
Form 8889 - Health Savings Account  
Form 8891 - U.S. Information Return for Beneficiaries of Certain  
Canadian Registered Retirement Plans  
Form T - Timber Forest Industries Schedule

### **New Record**

Allocation Record - Used with Married Filing Separate in Community  
Property States Returns

### **e-file Submission Processing Center Changes**

Effective July 1, 2005, Memphis Submission Processing Center will no longer process Individual tax returns forms 1040 family and/or Electronic Tax Documents (ETDs). Kansas City Submission Processing Center will process transmissions for states that Memphis used to serve. The site designator for Memphis (D) should be replaced with (F). Effective July 1, 2005, allowable site designators for IMF Submission Processing Centers will be Andover (C), Austin (E), Kansas City (F), and Philadelphia (G).

Effective January 2005, Memphis Submission Processing Center will not process Tax Year 2004 Forms 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return or Tax Year 2004 Forms 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return. Forms for states that would have been processed by Memphis should be sent to Austin.

See transmission charts in Section 1, Data Communication to determine where to transmit, e-Help Desk location and where to send Forms 8453/8453-OL.

Please note the first chart applies to January 2005 - June 2005 return transmissions and the subsequent chart apply to July 2005 - October 2005 return transmissions.

### **Country Codes Table for Forms 2555/2555-EZ and the FEC Record, with Alphabetic Values**

The numeric Post of Duty (POD) Codes Table, formerly provided in Part I, Attachment 10, for use with filing Forms 2555 and 2555-EZ and the Foreign Employer Compensation (FEC) Record, is being entirely replaced by the new alphabetic Country Codes Table. In addition to the codes presented in the table, the value "US" is provided only for completion of the Country Code (SEQ 0130) field of the Foreign Employer Compensation Record, when services for the foreign employer were performed in the U.S.

## **HIGHLIGHTS FOR TAX YEAR 2004**

### **EIC Indicator**

Continuing in Tax Year 2004, taxpayers who are selected for the Service's EIC Residency Certification Test will receive an Indicator of "Y" on their Acknowledgement File Record SEQ 0010). See Section 3.01, Items 25 and 26.

### **Front-End Processing Subsystem**

- Modified Communication Error Message regarding INVALID SITE DESIGNATOR
- New Communication Error Messages regarding STATE ACKNOWLEDGEMENTS
- New guidelines for Trading Partner communicating with EMS
- Examples of a State Transaction Report
- Examples of Scripts Used to Pick-up Acknowledgements and Send a File

### **Global Date of Death Check**

Beginning in January 2005 (for Tax Year 2004 returns), Individual e-file will check every Social Security Number (SSN) listed on a tax return against the National Account Profile (NAP) for a date of death. Returns with a date of death shown on the NAP that is prior to the current tax year will be rejected with Error Reject Codes (ERC) 0531, 0532 or 0533. See Attachment 1 for the explanation of ERC 0531, 0532 and 0533.

### **Married Filing Separate in Community Property States**

For processing Tax Year 2005, e-file will electronically accept returns from the filing segment, "Married Filing Separate in Community Property States". There are three conditions that must be met for the return to be accepted electronically: Filing Status equals "3", taxpayer files using Form 1040 and an Allocation Record must be present with the return. The Allocation Record serves as a definer for persons who reside in a Community Property State and elects to follow the rules for Community Property States. The Allocation Record serves the same purpose as the Allocation Worksheet when filing a paper return and following the rules for Community Property States. See Attachment 1 for explanation of the following new and revised Error Reject Codes: 0119, 1094 and 1095.

### **Returns Signed Using Self-Select PIN Method**

Returns filed either Online or through a tax professional using the Self-Select PIN Method requires the entry of the taxpayers' DOB & prior year original AGI. The AGI the taxpayer uses to authenticate their PIN is the AGI amount the taxpayer submitted on their TY 2003 tax return when it was accepted for processing. This is not the AGI from an amended return or the amount resulting from a math error correction. If the taxpayer did not file a return for TY 2003, they should enter zero as their prior year AGI. If the taxpayer's TY 2003 AGI is negative, the AGI amount should be entered as a negative; tax preparation software should support this requirement. If the TY 2003 tax return was received and accepted by IRS after December 18, 2004, the taxpayer must enter zero as their prior year AGI.

## **HIGHLIGHTS FOR TAX YEAR 2004 continued**

### **State Acknowledgements**

As of January 2005, the Internal Revenue Service will provide State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States will send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

The States should store the Global Transaction (GTX) Key provided by IRS for use by State Help Desk. If a State Acknowledgement file needs to be rehung, the Trading Partner will contact the State to look up the GTX Key. If the Trading Partner has a question about the file, they should contact their State.

### **Taxpayer PIN Assignment**

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

### **Form T (Timber) Forest Activities Schedule**

The Form T PAGE numbering "1" through "5" of the electronic Record Layout presented in Part II appear on the equivalent pages of the paper version of Form T as PAGE numbers "2" through "6" (e.g., Electronic Form T Record Layout PAGE numbered "1" represents the page of the paper version Form T PAGE numbered "2", etc.). PAGE 1 of the paper version of Form T consists entirely of instructions, and is unnecessary for electronic submission.

### **Form 1040 Changes**

1. One of the dependent lines was deleted from the front of the Form 1040.
2. Educator Expense, Post-May 5 CDG, Reserve Component lines were deleted.
3. New line 23 was added to capture deduction for clean-fuel vehicles.
4. New line 24 was added to capture certain business expenses of reservists, performing artist and fee-basis government officials.
5. Majority of the lines were renumbered.

### **Form 1040A Changes**

1. One of the dependent lines was deleted from the front of the Form 1040A.
2. Educator Expense and Post-May 5 CDG lines were deleted.
3. New line 16 was added to capture deduction for clean-fuel vehicles.
4. Majority of the lines were renumbered

## HIGHLIGHTS FOR TAX YEAR 2004 continued

### **Form 8582 - Passive Activity Loss Limitations**

If you are required to file two copies of Worksheet 4 and/or two or more copies of Worksheet 7, see the special notes for these Worksheets in the Record Layouts in Part II of this Publication.

### **Form 8858 - Information Return of U.S. Persons With Respect To Foreign Disregarded Entities**

This is a new form that requires an organizational chart to be attached. This form cannot be accepted electronically at this time but a paper copy of the form may be filed attached to Form 8453 (U.S. Individual Income Tax Declaration for an IRS e-file Return). The corresponding "Paper Document Indicator" should be set in the Summary Record if a paper Form 8858 is attached to Form 8453.

### **Form 8865 - Return of U.S. Persons with Respect to Certain Foreign Partnerships**

Because of extensive forms changes for Form 8865, page 4 and Schedule K-1 (Form 8865), the record layouts for these forms have been completely revised.

### **HELP**

If you need assistance in formatting and transmitting your returns or have questions regarding these tests, contact the appropriate service center. Suggestions for scenarios are welcome. If you find errors or would like to comment on this Test Package, please write Carolyn J. Martin or Sheila Rogers-Allen at the following address:

Internal Revenue Service  
SE:W:CAS:SP:IEF:R  
C4-273 NCFB  
5000 Ellin Road  
Lanham, MD 20706

Internal Revenue Service  
Attn: SE:W:CAS:SP:IEF:R  
5000 Ellin Road  
Lanham, MD 20706

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Official Business Penalty for Private Use, \$300